

LAND USE PROGRAM

The land use program preserves agricultural land and encourages its proper use. The program reduces the taxable assessment of the land to allow a tax break for the farmer. The program has 3 categories:

Agricultural - real estate devoted to the bona fide production for sale of plants and animals; or be enrolled in a federal government soil conservation program (applies to all categories). Minimum of 5 acres.

Horticultural - real estate devoted to the bona fide production for sale of fruits/nuts/berries/vegetables/floral/nursery. Minimum of 5 acres.

Forest - devoted to tree growth in such quantity, so spaced and maintained as to constitute a forest area under standards prescribed by Dept. of Conservation & Historic Resources. Owners must submit a signed forestry commitment form. Minimum of 20 acres.

Contiguous parcels, under same ownership, can be added together to meet the acreage requirements. Each parcel must have an application submitted.

When field crops are produced for on-farm consumption or commercial production of livestock/poultry, the minimum animal units for full year are indicated below:

Cows ----- 1 per 5 ac	Swine ---- 5 per 5 ac
Sheep ----- 5 per 5 ac	Horses*--- 1 per 5 ac
Chickens - 100 per 5 ac	Turkeys - 66 per 5 ac

NOTE horses for pleasure/personal use do **not** qualify

Property owners must request an application for taxation on the basis of a use assessment at least 60 days prior to the tax year (Nov. 1). You must provide proof the land has been used agriculturally for 5 previous years (Federal Schedules F/E, lease affidavit and/or forest management plan is acceptable). A \$25 fee is required when the application is completed and submitted.

Sale of Property: When parcels are sold, the new owners may continue in the land use program. An application must be completed to indicate new ownership. Continuation in land use depends on the continuance in

the use for which classification is granted, and continued payment of taxes. When acreage changes a new application must be completed. If a parcel is split, an application and fee must be submitted for each parcel provided they qualify for the program. It is the taxpayer's responsibility to notify this office when changes are made to the property and to alert purchasers of the land use program.

Change in Use: If the use of land changes to non-qualifying, the parcel is subject to additional taxes referred to as roll-back taxes. The roll-back tax is the difference in the land use value and the fair market value for the current year and the previous 5 years, plus simple interest. The roll-back tax is the liability of the current owner.

Delinquent Taxes: If taxes are delinquent June 1, the parcels are removed from the program. After payment of taxes/penalties/interest, the parcel would be eligible for the program the following year.

Re-zoning: Owner requested rezoning to a more intensive use will make the property ineligible for the program. Owner requested rezoning usually requires a roll-back.

County rezoning - Rezoning without the request of the land owner does not mean the property must be removed from the program.

Reassessment: A re-validation application must be filed in each year of reassessment. You will be requested to answer questions about the use of your acreage. A fee may be required with re-validation.

Documentation: Failure to respond to request for information or application renewal/re-validation will result in non-compliance to the program and **roll-back taxes will be calculated.**

The Commissioner reserves the right to make site visits to verify information provided.

The Land Use Program is detailed in Section 58.1-3230 of the Code of Virginia and provided for in Article II, Section 12-14 of the Culpeper County Code.

For more information, please contact the Land Use
Administrator located in the Commissioner's office at:

Commissioner of the Revenue
Division of Real Estate
118 W. Davis St. Ste.100
Culpeper, Va. 22701
(540) 727-3411

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Mrs. Terry L. Yowell
Commissioner of the Revenue

COUNTY OF CULPEPER

COMMISSIONER OF THE REVENUE